



Pillsbury
Winthrop
Shaw
Pittman LLP

2300 N Street NW
Washington, DC 20037-1122

Tel 202.663.8000
Fax 202.663.8007
www.pillsburylaw.com

April 11, 2007

Tony Lin
202.663.8452
tony.lin@pillsburylaw.com

By Electronic Filing

Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

**Re: AccessLine Communications Corporation
Request for Confidential Treatment - 911 Compliance Status Report
WC Docket No. 05-196**

Dear Ms. Dortch:

On behalf of AccessLine Communications Corporation (the “Company”), please find attached the Company’s response to the FCC letter dated March 12, 2007, requesting that the Company provide additional information regarding its compliance with the FCC’s 911 regulations. Pursuant to the Freedom of Information Act (“FOIA”) and the Commission’s implementing regulations, the Company seeks confidential treatment for certain information in its response.¹ A copy of this transmittal letter and a redacted version of the Company’s response are being filed for public inspection.²

The Company’s response includes commercially sensitive information regarding its subscriber counts and the number of its subscriber lines. The Company operates in the highly competitive telecommunications market, and the confidential information “would customarily be guarded from competitors.”³ Disclosure of such information could

¹ See 5 U.S.C. § 552 *et seq.*; see also 47 C.F.R. §§ 0.457, 0.459.

² Under separate cover, the Company is submitting an unredacted version of its response directly to Kathy Berthot, Chief of the Spectrum Enforcement Division, and Carol Simpson of the Policy Division of the Public Safety & Homeland Security Bureau. This precaution is being taken in order to avoid any unintentional disclosure to the public of the highly sensitive financial and technical information contained in the Company’s response. The confidential version of the Company’s response should be withheld from public inspection and should not be placed in the public files.

³ 47 C.F.R. § 0.457(d)(2).

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provide insight into the Company's business strategies and permit competitors to target the Company's client base.⁴

For these reasons, the redacted information is exempt from public disclosure pursuant to FOIA Exemption 4,⁵ and the Company seeks confidential treatment for the redacted portions of its response. If you have any questions regarding this matter, please contact the undersigned.

Respectfully submitted,

/s/

Glenn S. Richards
Tony Lin
*Counsel for AccessLine Communications
Corporation*

Enclosure (redacted, non-confidential version)

cc: w/enclosure
Kathy Berthot (confidential version)
Carol Simpson (confidential version)
Best Copy and Printing, Inc. (redacted, non-confidential version)

⁴ See *National Park and Cons. Ass'n v. Kleppe*, 547 F2d 673, 684 (DC Cir. 1976) (insight into business strategies recognized as competitive harm under FOIA Exemption 4); *The Lakin Law Firm, P.C. on Request for Inspection of Records*, 19 FCC Rcd 12727, at ¶ 6 (2004) (disclosure of data contained in FCC 499 forms, "when combined with other publicly available information, would enable competitors to estimate carrier revenues for specific product families, particular customers, and geographic areas, giving competitors a substantial competitive advantage.").

⁵ See 5 U.S.C. § 552(b)(4)(agency requirement to disclose information it receives does not apply to "trade secrets and commercial or financial information obtained from a person [which is] privileged or confidential").